



1995 SENATE BILL 261

June 27, 1995 - Introduced by Senators WEEDEN and HUELSMAN, cosponsored by Representatives NASS, ALBERS, GROBSCHMIDT, WOOD, LADWIG, AINSWORTH, F. LASEE, MUSSER, ROBSON, GOETSCH, GARD, LORGE, HUBER, OLSEN, SCHNEIDERS, BRANDEMUEHL, ZUKOWSKI, HAHN, PLOMBON and GROTHMAN. Referred to Committee on Education and Financial Institutions.

1 **AN ACT to amend** 77.52 (13) of the statutes; **relating to:** allowing an agent of a
2 school district to use the school district's sales tax exemption certificate when
3 purchasing goods or services exclusively for the use of the district.

Analysis by the Legislative Reference Bureau

This bill allows an agent of a school district to use the school district's sales tax exemption certificate when purchasing goods or services exclusively for the use of the school district.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

4 **SECTION 1.** 77.52 (13) of the statutes is amended to read:
5 77.52 (13) For the purpose of the proper administration of this section and to
6 prevent evasion of the sales tax it shall be presumed that all receipts are subject to
7 the tax until the contrary is established. The burden of proving that a sale of tangible
8 personal property or services is not a taxable sale at retail is upon the person who
9 makes the sale unless that person takes from the purchaser a certificate to the effect

SECTION 1

1 that the property or service is purchased for resale or is otherwise exempt. An agent
2 of a school district who purchases goods or services exclusively for the use of that
3 school district may use an exemption certificate of the school district if the agent also
4 presents a statement from the school district that the goods or services are to be used
5 exclusively by the school district.

6 **SECTION 2. Effective date.**

7 (1) This act takes effect on the first day of the 2nd month beginning after
8 publication.

9 (END)